

**CLAIM AMENDMENTS:**

Please amend the claims as follows:

1-2. (Cancelled)

3. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein the plurality of different kinds of accounting screens is at least eight in number.

4. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of money.

5. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for entering occurrence of a flow of merchandise.

6. (Previously Presented) A computer method for accounting as set forth in claim 12 wherein said accounting screens include a screen for display of merchandise management.

7. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for display of customer management.

8. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for financial management displaying amounts for debit and credit transactions under a plurality of account headings.

9. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying a closing account or a settlement of accounts.

10. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for displaying a statement of accounts written in a predetermined form.

11. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein said accounting screens include a screen for display of business ratio analysis.

12. (Currently Amended) A computer method for accounting, comprising the steps of:

(a) installing and storing on a computer system spreadsheet software for creating and displaying a plurality of accounting screens each of which is a matrix of cells including input cells and output cells;

(b) storing on the computer system functional formulas and/or operational expressions for use in determining, based on a first set of numerical values entered in the input cells, a second set of numerical values to be displayed in the output cells;

(c) creating with said spreadsheet software said plurality of accounting screens, wherein the created accounting screens are of different kinds;

(d) calling up said plurality of accounting screens to spread and arrange said plurality of accounting screens for display on the computer system;

(e) for each one of a plurality of financial transactions, entering into the computer system, when processing said one transaction, an input numerical value in a predetermined input cell of said displayed accounting screens, the inputs input cells being arranged in a matrix form having account title code rows and account title columns, an account title code number being entered in a relevant account title code row and an amount of said input numerical value being entered only once for each transaction, in a single one of said input cells at an intersection of an account title row and an account title column corresponding to the account title code number;

(f) using the computer system for performing computations, based on the input numerical values and according to the functional formulas and/or operational expressions, to determine display numerical values indicative of computation results for display in predetermined output cells of said displayed accounting screens so as to complete each of the accounting screens;

(g) creating on the computer system a first file in which all the accounting screens completed in steps (a) through (f) are stored;

(h) storing and printing out, using the computer system, the first file created in step (g); and

(i) creating on the computer system a second file in addition to said first file.

13. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein said step (e) is executed for a fiscal period at the beginning of said fiscal period.

14. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein said step (e) is executed for a fiscal period at the end of said fiscal period.

15. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein the first file and the second file correspond to different time

periods, and the combining or merging of the first file and the second file is performed for increasing in quantity the input cells for data entry.

16. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein the plurality of different screens are spread and arranged to provide an overview of current financial circumstances simultaneously with entry of each of the plurality of financial transactions.

17. (Previously Presented) A computer method for accounting as set forth in claim 12, wherein the input cells are marked with distinctive symbols to facilitate accurate and expeditious data entry, the respective symbols for daily transaction items, initial items and end-term items being different from each other.

18. (Previously Presented) A computer method for accounting as set forth in claim 12, further comprising the steps of

(j) calling up said second file after said step (h) to spread and arrange said second file for display on the computer system;

(k) recalling said first file after step (j) and performing predetermined computations on the computer system for said first file; and

(l) combining or merging on the computer system said first file, for which the predetermined computations have been performed in step (k), into said

second file spread and arranged in step (j) so that a final state of said first file will be handed down to said second file.